



03/15/01

Attorney Docket No. HIG05 002

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Sir:

Transmitted herewith for filing is the patent application of

Inventor: Hiroyuki HORIUCHI

Title: RECORDING MATERIAL

Enclosed are:

- [x] A Cover Sheet, an Abstract, Twenty-Three (23) pages of specification and Claims 1-12.
- [x] A certified copy of Japan Patent Application No. 2000-081925 filed March 23, 2000 from which this application claims priority .
- [x] A Combined Declaration and Power of Attorney.
- [x] A check in the amount of \$710.00 to cover the filing fee as calculated below:

NUMBER OF CLAIMS				NUMBER EXTRA		LARGE/SMALL ENTITY		FEE
TOTAL	12	-	20	=	00	x	\$18 or \$9	=\$ 0.00
INDEP.	2	-	3	=	00	x	\$80 or \$40	=\$ 0.00
MULTIPLE DEPEND.	[] Yes					\$270 or \$135=\$		
(\$710 or \$355)						BASIC FILING FEE =\$710.00		
						TOTAL FILING FEES =\$710.00		

The Commissioner is hereby authorized to charge payment of any additional fees associated with this payment or to credit any overpayment to Deposit Account No. 18-1835.

A duplicate of this sheet is enclosed.

Respectfully submitted,



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